

THE ASSAM LAND AND REVENUE REGULATION (AMENDMENT) BILL, 2022

A

BILL

further to amend the Assam Land and Revenue Regulation, 1886.

Preamble

Whereas, it is expedient further to amend the Assam Land and Revenue Regulation, 1886, hereinafter referred to as the principal Regulation in the manner hereinafter appearing;

Regulation
I of 1886

It is hereby enacted in the Seventy-third Year of the Republic of India as follow :-

Short title, extent and commencement

1. (1) This Act may be called the Assam Land and Revenue Regulation (Amendment) Act, 2022.
- (2) It shall have the like extent as the principal Regulation.
- (3) It shall come into force at once.

Insertion of new section 10A

2. In the principal Regulation, after section 10, the following new section shall be inserted, namely :-

“Donation of land

- 10A. Any land holder, not being a minor, who, voluntarily donates any land, shall, on application before the Deputy Commissioner and upon confirmation of such application, shall cease to pay the revenue assessed thereon and shall forfeit the status of land holder in respect of that land. The land so donated shall be vested in the State Government free from all encumbrances and shall be disposed in the same manner as any other land which is at the disposal of the Government as per provision of section 12 of this Act.”

Insertion of new sections 12A, 12B and 12C

3. In the principal Regulation, after section 12, the following new sections shall be inserted, namely :-

“Disposal of lands vested in the Assam State Bhoodan Gramdan Board

- 12A. Lands vested in the Assam State Gramdan Board under the Assam Gramdan Act, 1961 shall be vested to the State Government and such land shall be free from all encumbrances and shall be disposed of in the same manner as any other land disposed by the Government as per provision of section 12 of this Act.”

Act No. 1
of 1962

Right and liabilities of grant holder

- 12B. The rights and liabilities of the grantees under the Assam Gramdan Act, 1961 and the Assam Bhoodan Act, 1965 shall not be affected and such grantees shall be deemed to be the ‘land holder’ under clause (g) or ‘settlement holder’ under

Act No. 1
of 1962
Act No.
XXIII of
1966

clause (h) of section 3 and other 'land holder' under section 8, as the case may be under this Act.

- Repeal and savings 12C. (1) The ^{s.} Assam Gramdan Act, 1961 and the Assam Bhoodan Act, 1965 are hereby repealed.
- (2) Notwithstanding such repeal,-
- (a) any rule made, any order issued, any notification published, any proceeding commenced, any action taken, or anything whatsoever done under these Acts shall continue and be deemed to have been continued and have effect as if made, issued, published, commenced, taken or done under the provisions of this Act;
- (b) any action taken, order made, or other acts, and things done by any officer acting or purporting to act under the Acts so repealed shall be valid and shall be deemed always to have been valid and shall not be called in question in any court on the ground of incompetency of the Officer to act under the Acts so repealed.”.

STATEMENT OF OBJECTS AND REASONS

The object of the proposed 'Assam Land and Revenue Regulation (Amendment) Bill, 2022' is to amend section 10 and section 12 of the Assam Land and Revenue Regulation, 1886 by inserting new sections 10 A and 12 A, 12 B and 12 C.

The Department has considered the scope of conversion of Bhoodan / Gramdan Lands into Government Lands and Settlement with eligible occupiers and repeal of the Assam Gramdan Act, 1961 and Assam Bhoodan Act, 1965 and to facilitate judicious use of Bhoodan/Gramdan lands post conversion for the purpose these were donated. It will also allow Government, as custodian to take punitive/legal measures in case of unabated encroachment/land grabbing/illegal transfer etc.

In view of the above, it is proposed to amend section 10 of the Assam Land and Revenue Regulation, 1886 for making provision in the Act to allow in respect of any Land holder, not a minor, who, voluntarily donates any land, on application before the Deputy Commissioner and upon confirmation of such application, shall cease to pay the revenue assessed thereon and shall forfeit the status of land holder in respect of that land. The land will be vested in the State Government free from all encumbrances and will be disposed in the same manner as any other land which is at the disposal of the Government under Section 12 of the ALRR, 1886.

It is also proposed to amend section 12 of the Assam Land and Revenue Regulation, 1886 to make provisions in the Act by inserting section 12 –A for vesting in the State Government Lands vested in the Assam State Bhoodan Gramdan Board, free from all encumbrances and disposing in the same manner as any other land which is at the disposal of the Government under Section 12, ALRR, 1886.

With the insertion of section 12 –B, The Rights & Liabilities of the grantees under the Assam Gramdan Act, 1961 & Assam Bhoodan Act, 1965 shall not be affected and such grantees shall be deemed to be the land holders or settlement holders other than land holder as the case may be under the provisions of this Act.

With the insertion of section 12 – C, The Assam Gramdan Act, 1961 & The Assam Bhoodan Act, 1965 shall be repealed. Notwithstanding such repeal;

- a) any rule made, any order issued, any notification published, any proceeding commenced, any action taken, or anything whatsoever done under the Acts repealed, shall continue and be deemed to have continued and have effect as if made, issued published, commenced, taken or done under the provisions of this Act and
- b) any action taken, order made, or other acts, and things done by any officer acting or purporting to act under the Acts repealed shall be valid and shall be deemed always to have been valid and shall not be called in question in any court on the ground of incompetency of the Officer to act under the Acts repealed.

The Cabinet in the meeting held on 30.08.2022 approved the proposal for conversion of Bhoodan / Gramdan Lands into Government Lands and settlement with eligible occupiers and repeal of the Assam Gramdan Act, 1961 and Assam Bhoodan Act, 1965.

Therefore, the 'Assam Land and Revenue Regulation (Amendment) Bill, 2022' would be placed in the ensuing session of the Assam Legislative Assembly in form of a Bill as proposed by the Department.

JOGEN MOHAN,
MINISTER,
Revenue & Disaster Management,
Assam, Dispur.

HEMEN DAS,
Principal Secretary,
Assam Legislative Assembly
Assam, Dispur.

Financial Memorandum

The Bill will not require any expenditure from the Consolidated Fund of the State once it comes into force.

JOGEN MOHAN,
MINISTER,
Revenue & Disaster Management,
Assam, Dispur.

MEMORANDUM OF DELEGATED LEGISLATION

There is no delegation of legislative powers proposed in the Bill.

JOGEN MOHAN,
MINISTER,
Revenue & Disaster Management,
Assam, Dispur.

Existing provision of the Assam Land and Revenue Regulation, 1886 and the proposed provisions of the Assam Land and Revenue Regulation (Amendment) Bill, 2022

Existing provision	Proposed provision
<p>10. Any land holder, who, after the commencement of this Regulation, voluntarily relinquishes any land and ceases to pay the revenue assessed thereon shall at once forfeit his status of land – holder in respect of the land.</p> <p>12. In the case of any land over which no person has the rights of a proprietor, land holder or settlement –holder under this regulation, the State Government may make rules to provide for-</p> <ol style="list-style-type: none"> 1) the disposal by way of grant, lease or otherwise of such land, 2) the ejection of any person who has entered into unauthorized occupation of such land, and 3) the disposal of any crop raised, or any building or other construction erected without authority on such land. 	<p>In the Principal Regulation, after section 10, the following proviso shall be inserted, namely: -</p> <p>10-A. Any Land holder, not being a minor, who, voluntarily donates any land, shall, on application before the Deputy Commissioner and upon confirmation of such application, shall cease to pay the revenue assessed thereon and shall forfeit the status of land holder in respect of that land. The land so donated shall be vested in the State Government same manner as any other land which is at the disposal of the Government as per provision of section 12 of this Act.</p> <p>In the Principal Regulation, after section 12, the following Sections shall be inserted, namely: -</p> <p>12-A. Lands vested in the Assam State Gramdan Board under the Assam Gramdan Act, 1961 shall be vested to the State Government and such land shall be free from all encumbrances and shall be disposed in the same manner as any other land disposed by the Government as per provision of section 12 of this Act.</p> <p>12-B. The rights and liabilities of the grantees under the Assam Gramdan Act, 1961 and the Assam Bhoodan Act, 1965 shall not be affected and such grantees shall be deemed to be the ‘land holder’ under clause (g) or ‘settlement holder’ under clause (h) of section 2 and other ‘land holder’ under section 8, as the case may be under this Act.</p> <p>12-C. (1) The Assam Gramdan Act, 1961 and the Assam Bhoodan Act, 1965 are hereby repealed.</p> <p>(2) Notwithstanding such repeal:</p> <ol style="list-style-type: none"> (a) any rule made, any order issued, any notification published, any proceeding commenced, any action taken, or anything whatsoever done under these Acts shall continue and be deemed to have been continued

	<p>and have effect as if made, issued published, commenced, taken or done under the provisions of this Act;</p> <p>(b) any action taken, order made, or other acts, and things done by any officer acting or purporting to act under the Acts so repealed shall be valid and shall be deemed always to have been valid and shall not be called in question in any court on the ground of incompetency of the Officer to act under the Acts so repealed.</p>
--	---

HEMEN DAS,
Principal Secretary,
Assam Legislative Assembly.

THE ASSAM TAXATION (ON SPECIFIED LANDS) (AMENDMENT) BILL, 2022

A

BILL

further to amend the Assam Taxation (On Specified Lands) Act, 1990.

Preamble

Whereas it is expedient further to amend the Assam Taxation (On Specified Lands) Act, 1990, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

**Assam
Act
No. XII of
1990**

It is hereby enacted in the Seventy-third Year of the Republic of India as follows :-

Short title.

extent and

commencement

1. (1) This Act may be called the Assam Taxation (On Specified Lands) (Amendment) Act, 2022.

- (2) It shall have the like extent as the principal Act.

- (3) It shall come into force at once.

Amendment of
section 3

2. In the principal Act, in section 3,-

- (i) in sub-section (2B), in the fifth line, for the punctuation mark “.” appearing at the end, the punctuation mark “:” shall be substituted and thereafter the following new proviso shall be inserted, namely:-

“Provided that no tax shall be levied for a further period of three years on and from the 1st day of January, 2022.”.

- (ii) after sub-section (2B), the following new sub-section (2C), shall be inserted, namely:-

“(2C) The State Government may in the public interest by notification in the Official Gazette, exempt any specified land or the owner thereof from the payment of whole or any part of the tax payable under this Act subject to such terms and conditions as may be specified in such notification. Such exemption shall take effect from the date of publication of such notification in the Official Gazette, or such other date as may be mentioned in such notification, but such date shall not be before the date of commencement of this amendment Act.”.

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend the Assam Taxation (On Specified Lands) Act, 1990.

2. The amendments which are proposed to be made are explained broadly as follows:
 - 1) Clause 2 of the Bill seeks to insert a proviso to exempt levy of tax for a further period of three years on and from the 1st January, 2022.
 - 2) Clause 2 of the Bill also seeks to insert a new sub-section (2C) after sub-section (2B) for empowering the Government to exempt any specified land or the owner thereof from the payment of whole or any part of the tax payable under this Act subject to such terms and conditions as may be specified for greater public interest.
3. The Bill seeks to achieve above objects

AJANTA NEOG,
(Minister, Finance)

HEMEN DAS,
Principal Secretary,
Assam Legislative Assembly.

FINANCIAL MEMORANDUM

The Bill proposes to amend the Assam Taxation (On Specified Lands) Act, 1990.

There is no provision in the Bill which would involve the recurring or non-recurring expenditure from the Consolidated Fund of the State on its enactment as an Act of the State Legislature.

AJANTA NEOG,
(Minister, Finance)

MEMORANDUM OF DELEGATED LEGISLATION

The Bill involves no proposals for delegation of legislative power to anyone.

AJANTA NEOG,
(Minister, Finance)

Existing Provisions**Assam Taxation (On Specified Lands) (Amendment) Bill, 2022**

<u>Existing Provision</u>	<u>Proposed Amendment</u>
“Notwithstanding anything contained in sub-section (1), no tax shall be levied under sub-section (1) in respect of green tea leaves grown or bought by the tea estates for a period of three years on and from the 1 st of January, 2019.”	<i>“Provided that no tax shall be levied for a further period of three years on and from the 1st January, 2022.”</i>
The proposal relates to insertion of a new sub-section (2C) after sub-section (2B) in the Assam Taxation (On Specified Lands) Act, 1990.	<i>“(2C) The State Government may in the public interest by notification in the Official Gazette, exempt any specified land or the owner thereof from the payment of whole or any part of the tax payable under this Act subject to such terms and conditions as may be specified in such notification. Such exemption shall take effect from the date of publication of the notification in Official Gazette, or such other earlier or later date as may be mentioned therein, not earlier than the date of commencement of the Act.”</i>

HEMEN DAS,
Principal Secretary,
Assam Legislative Assembly.

THE ASSAM GOODS AND SERVICES TAX (AMENDMENT) BILL, 2022

A BILL

further to amend the Assam Goods and Services Tax Act, 2017.

Preamble

Whereas, it is expedient to amend the Assam Goods and Services Tax Act, 2017, hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Assam
Act No.
XXVIII
of 2017

It is hereby enacted in the Seventy-third Year of the Republic of India as follows: -

Short title,
extent and
commence-
ment

1. (1) This Act may be called the Assam Goods and Services Tax (Amendment) Act, 2022.
- (2) It extends to the whole of Assam.
- (3) Save as otherwise provided, the provisions of this Act shall come into force on such date as the Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Amendment of
section 16

2. In the principal Act, in Section 16, —
 - (a) in sub-section (2),—
 - (i) after clause (b), the following clause shall be inserted, namely:—

“(ba) the details of input tax credit in respect of the said supply communicated to such registered person under section 38 has not been restricted;”;
 - (ii) in clause (c), in the first line, the words, figures and letter “or section 43A” shall be omitted;
 - (b) in sub-section (4), in the third line, for the words and figures “due date of furnishing of the return under section 39 for the month of September”, the words “thirtieth day of November” shall be substituted.

Amendment of
section 29

3. In the principal Act, in section 29, in sub-section (2),—
 - (a) in clause (b), for the words, “returns for three consecutive tax periods”, the words “the return for a financial year beyond three months from the due date of furnishing the said return” shall be substituted;

(b) in clause (c), in the second line, for the words "a continuous period of six months", the words "such continuous tax period as may be prescribed" shall be substituted.

Amendment of
section 34

4. In the principal Act, in section 34, in sub-section (2), in the fourth line, for the word "September", the words "the thirtieth day of November" shall be substituted.

Amendment of
section 37

5. In the principal Act, in Section 37,—

(a) in sub-section (1),—

(i) in the third line, in between the words and punctuation marks "shall furnish, electronically," and "in such form" the words "subject to such conditions and restrictions and" shall be inserted;

(ii) in the sixth line, for the words "shall be communicated to the recipient of the said supplies within such time and in such manner as may be prescribed", the words "shall, subject to such conditions and restrictions, within such time and in such manner as may be prescribed, be communicated to the recipient of the said supplies" shall be substituted;

(iii) the first proviso shall be omitted;

(iv) in the second proviso, in the first line, for the words "Provided further that", the words "Provided that" shall be substituted;

(v) in the third proviso, in the first line, for the words "Provided also that", the words "Provided further that" shall be substituted;

(b) sub-section (2) shall be omitted;

(c) in sub-section (3),—

(i) in the second line, the words, figures and punctuation mark "and which have remained unmatched under section 42 or section 43," shall be omitted;

(ii) in the first proviso, in the third line, for the words and figures "furnishing of the return under section 39 for the month of September", the words "the thirtieth day of November" shall be substituted;

(d) after sub-section (3), the following new sub-section shall be inserted, namely:—

"(4) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax

period, if the details of outward supplies for any of the previous tax periods has not been furnished by him:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies under sub-section (1), even if he has not furnished the details of outward supplies for one or more previous tax periods. ”.

Substitution of
section 38

6. In the principal Act, for section 38, the following section shall be substituted, namely:—

“Communi-
cation
of details
of
inward
supplies
and input
tax
credit.

38.(1) The details of outward supplies furnished by the registered persons under sub-section (1) of section 37 and of such other supplies as may be prescribed, and an auto-generated statement containing the details of input tax credit shall be made available electronically to the recipients of such supplies in such form and manner, within such time, and subject to such conditions and restrictions as may be prescribed.

- (2) The auto-generated statement under sub-section (1) shall consist of—

(a) details of inward supplies in respect of which credit of input tax may be available to the recipient; and

(b) details of supplies in respect of which such credit cannot be availed, whether wholly or partly, by the recipient, on account of the details of the said supplies being furnished under sub-section (1) of section 37,—

(i) by any registered person within such period of taking registration as may be prescribed; or

(ii) by any registered person, who has defaulted in payment of tax and where such default has continued for such period as may be prescribed; or

(iii) by any registered person, the output tax payable by whom in accordance with the statement of outward supplies furnished by him under the said sub-section during such period, as may be prescribed,

exceeds the output tax paid by him during the said period by such limit as may be prescribed; or

(iv) by any registered person who, during such period as may be prescribed, has availed credit of input tax of an amount that exceeds the credit that can be availed by him in accordance with clause (a), by such limit as may be prescribed; or

(v) by any registered person, who has defaulted in discharging his tax liability in accordance with the provisions of sub-section (12) of section 49 subject to such conditions and restrictions as may be prescribed; or

(vi) by such other class of persons as may be prescribed. ”.

Amendment of
section 39

7. In the principal Act, in section 39, —

(a) in sub-section (5), in the third line, for the word “twenty” appearing between the words “within” and “days”, the word “thirteen” shall be substituted;

(b) in sub-section (7), for the first proviso, the following proviso shall be substituted, namely:—

“Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, in such form and manner, and within such time, as may be prescribed,—

(a) an amount equal to the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month; or

(b) in lieu of the amount referred to in clause (a), an amount determined in such manner and subject to such conditions and restrictions as may be prescribed: ”;

(c) in sub-section (9), —

(i) in the first line, for the words, figures and punctuation mark “Subject to the provisions of sections 37 and 38, if”, the word “Where” shall be substituted;

(ii) in the proviso, in the second line, for the words “the due date for furnishing of return for the month of September or

second quarter", the words "the thirtieth day of November" shall be substituted;

- (d) in sub-section (10), in the second line, for the words "has not been furnished by him", the following shall be substituted, namely:—

"or the details of outward supplies under sub-section (1) of section 37 for the said tax period has not been furnished by him:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return, even if he has not furnished the returns for one or more previous tax periods or has not furnished the details of outward supplies under sub-section (1) of section 37 for the said tax period. "

Substitution of
section 41

8. In the principal Act, for section 41, the following section shall be substituted, namely:—

"**Availment of input tax credit.** 41.(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to avail the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited to his electronic credit ledger.

- (2) The credit of input tax availed by a registered person under sub-section (1) in respect of such supplies of goods or services or both, the tax payable whereon has not been paid by the supplier, shall be reversed along with applicable interest, by the said person in such manner as may be prescribed:

Provided that where the said supplier makes payment of the tax payable in respect of the aforesaid supplies, the said registered person may re-avail the amount of credit reversed by him in such manner as may be prescribed. "

Omission of
sections 42, 43
and 43A

9. In the principal Act, sections 42, 43 and 43A shall be omitted.

Amendment of
section 47

10. In the principal Act, in section 47, in sub-section (1),—

- (a) in the first line, the words "or inward" appearing between the words "outward" and "supplies", shall be omitted;
- (b) in the second line, the words and figure "or section 38" appearing between the figure and word "37" and "or", shall be omitted;

- (c) in the third line, in between the words and figures "section 45" and "by the due date", the words and figures "or section 52" shall be inserted.

Amendment of
section 48

11. In the principal Act, in section 48, in sub-section (2), in the third line, the punctuation mark, words and figure ",", the details of inward supplies under section 38" shall be omitted.

Amendment of
section 49

12. In the principal Act, in section 49,—
- (a) in sub-section (2), in the third line, the words, figures and letter "or section 43A" shall be omitted;
- (b) in sub-section (4), in the third line, in between the words "subject to such conditions" and "and within", the words "and restrictions" shall be inserted;
- (c) after sub-section (11), the following new sub-section shall be inserted, namely:—

"(12) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, subject to such conditions and restrictions, specify such maximum proportion of output tax liability under this Act or under the Integrated Goods and Services Tax Act, 2017 which may be discharged through the electronic credit ledger by a registered person or a class of registered persons, as may be prescribed."

Amendment of
section 50

13. In the principal Act, in section 50, for sub-section (3), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017, namely:—

"(3) Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate not exceeding twenty-four per cent. as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed."

Amendment of
section 52

14. In the principal Act, in section 52, in sub-section (6), in the proviso in the second line, for the words "due date for furnishing of statement for the month of September", the words "thirtieth day of November" shall be substituted.

Amendment of
section 54

15. In the principal Act, in section 54, —
- (a) in sub-section (1), in the proviso, in the third line, for the words and figures "the return furnished under section 39 in such", the words "such form and" shall be substituted;

- (b) in sub-section (2), in the eight line, for the words "six months", appearing in between the words "of " and "from", the words "two years" shall be substituted;
- (c) in sub-section (10), in the first line, the words, brackets and figure "under sub-section (3) " shall be omitted;
- (d) in the *Explanation*, in clause (2), after sub-clause (b), the following new sub-clause shall be inserted, namely:—
 - “(ba) in case of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit where a refund of tax paid is available in respect of such supplies themselves, or as the case may be, the inputs or input services used in such supplies, the due date for furnishing of return under section 39 in respect of such supplies;”.

STATEMENT OF OBJECTS AND REASONS

The Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017) was enacted with a view to make a provision for levy and collection of tax on *intra-State* supply of goods or services or both by the Government of Assam and is effective w.e.f 1st of July, 2017.

Based on the recommendation of GST Council in its 43rd and 45th meeting certain changes were incorporated in the Central Goods and Services Tax Act, 2017 through the Finance Bill, 2022 which got the Presidential assent on 30th March, 2022 [Finance Act, 2022 (No. 6 of 2022)].

GST Council has requested to have the requisite changes and modifications be made in our State, so that uniformity of decision and applicability is maintained. Accordingly, the State of Assam is required to make *pari-materia* changes in the State GST Act corresponding to the change made in the Central Goods and Services Tax Act, 2017 wherever applicable.

The proposed Assam Goods and Services Tax (Amendment) Bill, 2021, *inter alia*, provides for the following, namely: —

- (i) to amend section 16 of the Assam Goods and Services Tax Act, 2017 by inserting a new clause (ba) in sub-section (2) thereof, so as to provide that input tax credit with respect to a supply may be availed only when such credit has not been restricted in the details communicated to the registered person under section 38.

It further seeks to amend sub-section (4) so as to provide that a registered person shall not be entitled to take input tax credit in respect of any invoice or debit note after the thirtieth day of November following the end of the financial year to which such invoice or debit note pertains, or furnishing of the relevant annual return, whichever is earlier.

- (ii) to amend clause (b) of sub-section (2) of section 29 of the Assam Goods and Services Tax Act, 2017 so as to provide that the registration of a person paying tax under section 10 is liable to be cancelled if the return for a financial year has not been furnished beyond three months from the due date of furnishing of the said return.

It further seeks to amend clause (c) of the said sub-section (2) so as to

provide for prescribing continuous tax periods for which return has not been furnished, which would make a registration liable for cancellation, in respect of any registered person, other than a person specified in clause (b) thereof.

- (iii) to amend sub-section (2) of section 34 of the Assam Goods and Services Tax Act, 2017 so as to provide for thirtieth day of November following the end of the financial year, or the date of furnishing of the relevant annual return, whichever is earlier, as the last date for issuance of credit notes in respect of any supply made in a financial year.
- (iv) to amend sub-section (1) of section 37 of the Assam Goods and Services Tax Act, 2017 so as to provide for prescribing conditions and restrictions for furnishing the details of outward supply and the conditions and restrictions as well as manner and time for communication of the details of such outward supplies to concerned recipients.

It further seeks to omit sub-section (2) and first proviso to sub-section (1) so as to do away with two-way communication process in return filing.

It also seeks to amend sub-section (3) so as to remove reference to unmatched details under section 42 or section 43, as the said sections are proposed to be omitted, and to provide for thirtieth day of November following the end of the financial year or furnishing of the relevant annual return, whichever is earlier, as the last date for rectification of errors or omission in respect of details of outward supplies furnished under sub-section (1).

It also seeks to insert sub-section (4) so as to provide for tax period-wise sequential filing of details of outward supplies under sub-section (1).

- (v) To substitute a new section for section 38 of the Assam Goods and Services Tax Act, 2017. Sub section (1) seeks to provide for prescribing such other supplies as well as the manner, time, conditions and restrictions for communication of details of inward supplies and input tax credit to the recipient by means of an auto-generated statement and to do away with two-way communication process in return filing.

Sub-section (2) seeks to provide for the details of inward supplies in respect of which input tax credit may be availed and the details of supplies on which input tax credit cannot be availed by the recipient.

- (vi) to amend sub-section (5) of section 39 of the Assam Goods and Services Tax Act, 2017 so as to provide that the non-resident taxable person shall furnish the return for a month within thirteen days after the end of the month or within seven days after the last day of the period of registration specified under sub-section (1) of section 27, whichever is earlier.

It further seeks to substitute the first proviso to sub-section (7) so as to provide an option to the persons furnishing return under proviso to sub-section (1) to pay either the self-assessed tax or an amount that may be prescribed.

It also seeks to amend sub-section (9) by removing reference of section 37 and section 38 and to amend the proviso to said sub-section (9) so as to provide for thirtieth day of November following the end of the financial year, or the date of furnishing of the relevant annual return, whichever is earlier, as the last date for the rectification of errors in the return furnished under section 39.

It also seeks to amend sub-section (10) so as to provide for furnishing of details of outward supplies of a tax period under sub-section (1) of section 37 as a condition for furnishing the return under section 39 for the said tax period.

- (vii) to substitute a new section for section 41 of the Assam Goods and Services Tax Act, 2017 so as to do away with the concept of "claim" of eligible input tax credit on a "provisional" basis and to provide for availment of self-assessed input tax credit subject to such conditions and restrictions as may be prescribed.
- (viii) to omit section 42 of the Assam Goods and Services Tax Act, 2017 relating to matching, reversal and reclaiming of input tax credit so as to do away with the concept of "claim" of eligible input tax credit on a "provisional" basis and subsequent matching, reversals and reclaim of such credit. It further seeks to omit section 43 relating to matching, reversal and reclaim of reduction in output tax liability so as to do away with two-way communication process in return filing. It also seeks to omit section 43A.

- (ix) to amend sub-section (1) of section 47 of the Assam Goods and Services Tax Act, 2017 so as to provide for levy of late fee for delayed filing of return under section 52 and to remove reference of section 38 as there is no requirement of furnishing details of inward supplies by the registered person under the said section 38.
- (x) to amend sub-section (2) of section 48 of the Assam Goods and Services Tax Act, 2017 so as to remove reference to section 38 therefrom as there is no requirement of furnishing details of inward supplies by the registered person under the said section 38.
- (xi) to amend sub-section (4) of section 49 of the Assam Goods and Services Tax Act, 2017 so as to provide for prescribing restrictions for utilizing the amount available in the electronic credit ledger.

It also seeks to insert sub-section (12) so as to provide for prescribing the maximum proportion of output tax liability which may be discharged through the electronic credit ledger.

- (xii) to substitute a new sub-section for sub-section (3) of section 50 of the Assam Goods and Services Tax Act, 2017, retrospectively, with effect from the 1st July, 2017, so as to provide for levy of interest on input tax credit wrongly availed and utilised, and to provide for prescribing manner of calculation of interest in such cases.
- (xiii) to amend proviso to sub-section (6) of section 52 of the Assam Goods and Services Tax Act, 2017 so as to provide for thirtieth day of November following the end of the financial year, or the date of furnishing of the relevant annual return, whichever is earlier, as the last date upto which the rectification of errors shall be allowed in the statement furnished under sub-section (4).
- (xiv) to amend proviso to sub-section (1) of section 54 of the Assam Goods and Services Tax Act, 2017 so as to explicitly provide that claim of refund of any balance in the electronic cash ledger shall be made in such form and manner as may be prescribed.

It further seeks to amend sub-section (2) so as to align it with sub-section (1) by providing time limit of two years from the last day of the quarter in which the supply was received for claiming refund of tax paid on inward supplies of goods or services or both by the person specified in the said sub-section.

It also seeks to amend sub-section (10) so as to extend the scope of the said sub-section to all types of refund claims.

It also seeks to insert a new sub-clause (ba) in clause (2) of Explanation in order to provide clarity regarding the relevant date for filing refund claim in respect of supplies made to a Special Economic Zone developer or a Special Economic Zone unit.

2. The Bill seeks to achieve the above objectives.

AJANTA NEOG,
(Minister, Finance)

HEMEN DAS,
Principal Secretary,
Assam Legislative Assembly.

FINANCIAL MEMORENDUM

The proposed changes would not involve any additional expenditure as the same will be administered by the existing staff.

AJANTA NEOG,
(Minister, Finance)

MEMORANDUM OF DELEGATED LEGISLATION

The Government does not propose to delegate any legislation powers to any agency subordinate to it in the bill.

AJANTA NEOG,
(Minister, Finance)

Existing Provisions
[Assam Goods and Services Tax (Amendment) Bill, 2022]

Sl. No.	Section	Existing Provisions	Proposed Amendment
1 Clause-2	16	<p>Section 16. Eligibility and conditions for taking input tax credit.-</p> <p>(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,-</p> <p>(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other taxpaying documents as may be prescribed ;</p> <p>(aa) the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37;</p> <p>(b) he has received the goods or services or both.</p> <p>Explanation :- For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services-</p> <p>(i) where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;</p> <p>(ii) where the services are provided by the supplier to any person on the direction of and on account of such registered person;</p> <p>(c) subject to the provisions of section 41 or section 43A, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply; and</p>	<p>Section 16. Eligibility and conditions for taking input tax credit.-</p> <p>(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,-</p> <p>(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other taxpaying documents as may be prescribed ;</p> <p>(aa) the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37;</p> <p>(b) he has received the goods or services or both.</p> <p>Explanation :- For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services-</p> <p>(i) where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;</p> <p>(ii) where the services are provided by the supplier to any person on the direction of and on account of such registered person;</p> <p>(ba) the details of input tax credit in respect of the said supply communicated to such registered person under section 38 has not been restricted;</p> <p>(c) subject to the provisions of section 41, the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply; and</p> <p>(d) he has furnished the return under section 39 ;</p>

		<p>(d) he has furnished the return under section 39 :</p> <p>(3).</p> <p>(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier.</p>	<p>(3).</p> <p>(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the thirtieth day of November following the end of financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier.</p>
2 Clause-	29	<p>Section 29. Cancellation or suspension of registration.-</p> <p>(1).</p>	<p>Section 29. Cancellation or suspension of registration.-</p> <p>(1).</p>
3		<p>(2) The proper officer may cancel the registration of a person from such date, including any retrospective date, as he may deem fit, where,-</p> <p>(a) a registered person has contravened such provisions of the Act or the rules made thereunder as may be prescribed ; or</p> <p>(b) a person paying tax under section 10 has not furnished returns for three consecutive tax periods; or</p> <p>(c) any registered person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months, or</p>	<p>(2) The proper officer may cancel the registration of a person from such date, including any retrospective date, as he may deem fit, where,-</p> <p>(a) a registered person has contravened such provisions of the Act or the rules made thereunder as may be prescribed ; or</p> <p>(b) a person paying tax under section 10 has not furnished the return for a financial year beyond three months from the due date of furnishing the said return; or</p> <p>(c) any registered person, other than a person specified in clause (b), has not furnished returns for such continuous tax period as may be prescribed; or</p>
3 Clause-4	34	<p>Section 34. Credit and debit notes.-</p> <p>(1).</p> <p>(2) Any registered person who issues a credit note in relation to a supply of goods or services or both shall declare the details of such credit note in the return for the month during which such credit note has been issued but not later than September following the end of the financial year in which such supply was made, or the date of furnishing of the relevant annual return, whichever is earlier, and the tax liability shall be adjusted in such manner as may be prescribed;</p>	<p>Section 34. Credit and debit notes.-</p> <p>(1).</p> <p>(2) Any registered person who issues a credit note in relation to a supply of goods or services or both shall declare the details of such credit note in the return for the month during which such credit note has been issued but not later than the thirtieth day of November following the end of the financial year in which such supply was made, or the date of furnishing of the relevant annual return, whichever is earlier, and the tax liability shall be adjusted in such manner as may be prescribed;</p>
4 Clause-5	37	<p>37. Furnishing details of outward supplies.</p> <p>(1) Every registered person, other than an Input Service Distributor, a non-resident taxable person and a person paying tax under the provisions of section 10 or</p>	<p>37. Furnishing details of outward supplies. -</p> <p>(1) Every registered person, other than an Input Service Distributor, a non-resident taxable person and a person paying tax under the provisions of section 10 or section 51 or section 52 , shall furnish, electronically subject to such</p>

section 51 or section 52, shall furnish, electronically in such form and manner as may be prescribed, the details of outward supplies of goods or services or both effected during a tax period on or before the tenth day of the month succeeding the said tax period and such details shall be communicated to the recipient of the said supplies within such time and in such manner as may be prescribed:

Provided that the registered person shall not be allowed to furnish the details of outward supplies during the period from the eleventh day to the fifteenth day of the month succeeding the tax period:

Provided further that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing such details for such class of taxable persons as may be specified therein:

Provided also that any extension of time limit notified by the Commissioner of central tax shall be deemed to be notified by the Commissioner.

(2) Every registered person who has been communicated the details under sub-section (3) of section 38 or the details pertaining to inward supplies of Input Service Distributor under sub-section (4) of section 38, shall either accept or reject the details so communicated, on or before the seventeenth day, but not before the fifteenth day, of the month succeeding the tax period and the details furnished by him under sub-section (1) shall stand amended accordingly.

(3) Any registered person, who has furnished the details under sub-section (1) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period:

Provided that no rectification of error or

conditions and restrictions and in such form and manner as may be prescribed, the details of outward supplies of goods or services or both effected during a tax period on or before the tenth day of the month succeeding the said tax period and such details shall, subject to such conditions and restrictions, within such time and in such manner as may be prescribed, be communicated to the recipient of the said supplies:

Provided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing such details for such class of taxable persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of central tax shall be deemed to be notified by the Commissioner.

(2)Omitted.....

(3) Any registered person, who has furnished the details under sub-section (1) for any tax period, shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after the thirtieth day of November following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier:

Provided further that the rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under subsection (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.

(4) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period, if the details of outward supplies for any of the previous tax

omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier:

Provided further that the rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September, 2018 till the due date for furnishing the details under subsection (1) for the month of March, 2019 or for the quarter January, 2019 to March, 2019.

periods has not been furnished by him:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies under sub-section (1), even if he has not furnished the details of outward supplies for one or more previous tax periods.

5
Clause-
6

38

Section 38. Furnishing details of inward supplies. -

(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52, shall verify, validate, modify or delete, if required, the details relating to outward supplies and credit or debit notes communicated under sub-section (1) of section 37 to prepare the details of his inward supplies and credit or debit notes and may include therein, the details of inward supplies and credit or debit notes received by him in respect of such supplies that have not been declared by the supplier under sub-section (1) of section 37.

(2) Every registered person, other than an Input Service Distributor or a nonresident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish, electronically, the details of inward supplies of taxable goods or services or both, including inward supplies of goods or services or both on which the tax is payable on reverse charge basis under this Act and inward supplies of goods or services or both taxable under the Integrated Goods and

Section 38. Communication of details of inward supplies and input tax credit.-

(1) The details of outward supplies furnished by the registered persons under sub-section (1) of section 37 and of such other supplies as may be prescribed, and an auto-generated statement containing the details of input tax credit shall be made available electronically to the recipients of such supplies in such form and manner, within such time, and subject to such conditions and restrictions as may be prescribed.

(2) The auto-generated statement under sub-section (1) shall consist of--

(a) details of inward supplies in respect of which credit of input tax may be available to the recipient; and

(b) details of supplies in respect of which such credit cannot be availed, whether wholly or partly, by the recipient, on account of the details of the said supplies being furnished under sub-section (1) of section 37, ---

(i) by any registered person within such period of taking registration as may be prescribed; or

(ii) by any registered person, who has defaulted in payment of tax and where such default has continued for such period as may be prescribed; or

Services Tax Act or on which integrated goods and services tax is payable under section 3 of the Customs Tariff Act, 1975 (51 of 1975), and credit or debit notes received in respect of such supplies during a tax period after the tenth day but on or before the fifteenth day of the month succeeding the tax period in such form and manner as may be prescribed:

Provided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing such details for such class of taxable persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of central shall be deemed to be notified by the Commissioner.

- (3) The details of supplies modified, deleted or included by the recipient and furnished under sub-section (2) shall be communicated to the supplier concerned in such manner and within such time as may be prescribed.
- (4) The details of supplies modified, deleted or included by the recipient in the return furnished under sub-section (2) or sub-section (4) of section 39 shall be communicated to the supplier concerned in such manner and within such time as may be prescribed.
- (5) Any registered person, who has furnished the details under sub-section (2) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in the tax period during which such error or omission is noticed in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the

(iii) by any registered person, the output tax payable by whom in accordance with the statement of outward supplies furnished by him under the said sub-section during such period, as may be prescribed, exceeds the output tax paid by him during the said period by such limit as may be prescribed; or

(iv) by any registered person who, during such period as may be prescribed, has availed credit of input tax of an amount that exceeds the credit that can be availed by him in accordance with clause (a), by such limit as may be prescribed; or

(v) by any registered person, who has defaulted in discharging his tax liability in accordance with the provisions of sub-section (12) of section 49 subject to such conditions and restrictions as may be prescribed; or

(vi) by such other class of persons as may be prescribed.

		<p>details furnished under sub-section (2) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier.</p>	
6 Clause- 7	39	<p>39. Furnishing of returns.-</p> <p>(5) Every registered non-resident taxable person shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, within twenty days after the end of a calendar month or within seven days after the last day of the period of registration specified under sub-section (1) of section 27, whichever is earlier.</p> <p>(6)</p> <p>(7) Every registered person who is required to furnish a return under sub-section (1), other than the person referred to in the proviso thereto, or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return:</p> <p>Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month, in such form and manner, and within such time, as may be prescribed</p> <p>Provided further that every registered person furnishing return under sub-section (2) shall pay to the Government, the tax due taking into account turnover in the State, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be prescribed.</p> <p>(8)</p> <p>(9) Subject to the provisions of sections 37 and 38, if any registered person after furnishing a return under sub-section (1) or</p>	<p>Section 39. Furnishing of returns.-</p> <p>(5) Every registered non-resident taxable person shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return, electronically, within thirteen days after the end of a calendar month or within seven days after the last day of the period of registration specified under sub-section (1) of section 27, whichever is earlier.</p> <p>(6)</p> <p>(7) Every registered person who is required to furnish a return under sub-section (1), other than the person referred to in the proviso thereto, or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return:</p> <p>Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, in such form and manner, and within such time, as may be prescribed,---</p> <p>(a) an amount equal to the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month; or</p> <p>(b) in lieu of the amount referred to in clause (a), an amount determined in such manner and subject to such conditions and restrictions as may be prescribed:</p> <p>Provided further that every registered person furnishing return under sub-section (2) shall pay to the Government, the tax due taking into account turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be</p>

		<p>sub-section (2) or sub-section (3) or subsection (4) or sub-section (5) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in such form and manner as may be prescribed in such form and manner as may be prescribed, subject to payment of interest under this Act:</p> <p>Provided that no such rectification of any omission or incorrect particulars shall be allowed after the due date for furnishing of return for the month of September or second quarter following the end of the financial year to which such details pertain, or the actual date of furnishing of relevant annual return, whichever is earlier.</p> <p>(10) A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods has not been furnished by him.</p>	<p>prescribed.</p> <p>(8).....</p> <p>(9) Where any registered person after furnishing a return under sub-section (1) or sub-section (2) or sub-section (3) or subsection (4) or sub-section (5) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in such form and manner as may be prescribed, subject to payment of interest under this Act:</p> <p>Provided that no such rectification of any omission or incorrect particulars shall be allowed after the thirtieth day of November following the end of the financial year to which such details pertain, or the actual date of furnishing of relevant annual return, whichever is earlier.</p> <p>(10) A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods or the details of outward supplies under sub-section (1) of section 37 for the said tax period has not been furnished by him:</p> <p>Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return, even if he has not furnished the returns for one or more previous tax periods or has not furnished the details of outward supplies under sub-section (1) of section 37 for the said tax period.</p>
7 Clause- 8	41	<p>Section 41. Claim of input tax credit and provisional acceptance thereof.-</p> <p>(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to take the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited on a provisional basis to his electronic credit ledger.</p> <p>(2) The credit referred to in sub-section (1) shall be utilised only for payment of self-assessed output tax as per the return referred to in the said sub-section.</p>	<p>Section 41. Availment of input tax credit.-</p> <p>(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to avail the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited to his electronic credit ledger.</p> <p>(2) The credit of input tax availed by a registered person under sub-section (1) in respect of such supplies of goods or services or both, the tax payable whereon has not been paid by the supplier, shall be reversed along with applicable interest, by the said person in such manner as may be prescribed:</p>

			<p>Provided that where the said supplier makes payment of the tax payable in respect of the aforesaid supplies, the said registered person may re-avail the amount of credit reversed by him in such manner as may be prescribed.</p>
8 Clause-9	42 43 43A	<p>Section 42. Matching, reversal and reclaim of input tax credit. –</p> <p>Section 43. Matching, reversal and reclaim of reduction in output tax liability. –</p> <p>Section 43A. Procedure for furnishing return and availing input tax credit. –</p>	<p>Section 42.Omitted....</p> <p>Section 43.... Omitted....</p> <p>Section 44A..Omitted....</p>
9 Clause-10	47	<p>Section 47. Levy of late fee. –</p> <p>1) Any registered person who fails to furnish the details of outward or inward supplies required under section 37 or section 38 or returns required under section 39 or section 45 by the due date shall pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.</p>	<p>Section 47. Levy of late fee. –</p> <p>1) Any registered person who fails to furnish the details of outward supplies required under section 37 or returns required under section 39 or section 45 or section 52 by the due date shall pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of five thousand rupees.</p>
10 Clause-11	48	<p>Section 48. Goods and services tax practitioners.—</p> <p>(2) A registered person may authorise an approved goods and services tax practitioner to furnish the details of outward supplies under section 37, the details of inward supplies under section 38 and the return under section 39 or section 44 or section 45 and to perform such other functions in such manner as may be prescribed.</p>	<p>Section 48. Goods and services tax practitioners.—</p> <p>(2) A registered person may authorise an approved goods and services tax practitioner to furnish the details of outward supplies under section 37 and the return under section 39 or section 44 or section 45 and to perform such other functions in such manner as may be prescribed.</p>
11 Clause-12	49	<p>Section 49. Payment of tax, interest, penalty and other amounts.—</p> <p>(2) The input tax credit as self-assessed in the return of a registered person shall be credited to his electronic credit ledger, in accordance with section 41 or section 43A, to be maintained in such manner as may be prescribed.</p>	<p>Section 49. Payment of tax, interest, penalty and other amounts.—</p> <p>(2) The input tax credit as self-assessed in the return of a registered person shall be credited to his electronic credit ledger, in accordance with section 41, to be maintained in such manner as may be prescribed.</p> <p>(3).....</p>

		<p>(3).</p> <p>(4). The amount available in the electronic credit ledger may be used for making any payment towards output tax under this Act or under the Integrated Goods and Services Tax Act in such manner and subject to such conditions and within such time as may be prescribed.</p> <p>.....</p> <p>(11). Where any amount has been transferred to the electronic cash ledger under this Act, the same shall be deemed to be deposited in the said ledger as provided in sub-section (1).</p>	<p>(4). The amount available in the electronic credit ledger may be used for making any payment towards output tax under this Act or under the Integrated Goods and Services Tax Act in such manner and subject to such conditions and restrictions and within such time as may be prescribed.</p> <p>.....</p> <p>(11). Where any amount has been transferred to the electronic cash ledger under this Act, the same shall be deemed to be deposited in the said ledger as provided in sub-section (1).</p> <p>(12) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, subject to such conditions and restrictions, specify such maximum proportion of output tax liability under this Act or under the Integrated Goods and Services Tax Act, 2017 which may be discharged through the electronic credit ledger by a registered person or a class of registered persons, as may be prescribed.</p>
12 Clause-13	50	<p>Section 50. Interest on delayed payment of tax.-</p> <p>(3) A taxable person who makes an undue or excess claim of input tax credit under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such rate not exceeding twenty-four per cent., as may be notified by the Government on the recommendations of the Council.</p>	<p>Section 50. Interest on delayed payment of tax.-</p> <p>(3) Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate not exceeding twenty-four per cent. as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed.</p>
13 Clause-14	52	<p>Section 52. Collection of tax at source.-</p> <p>(6) If any operator after furnishing a statement under sub-section (4) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in the statement to be furnished for the month during which such omission or incorrect particulars are noticed, subject to payment of interest, as specified in sub-section (1) of section 50 :</p> <p>Provided that no such rectification of any</p>	<p>Section 52. Collection of tax at source.-</p> <p>(6) If any operator after furnishing a statement under sub-section (4) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in the statement to be furnished for the month during which such omission or incorrect particulars are noticed, subject to payment of interest, as specified in sub-section (1) of section 50 :</p> <p>Provided that no such rectification of any omission or incorrect particulars shall be</p>

		omission or incorrect particulars shall be allowed after due date for furnishing of statement for the month of September following the end of the financial year or the actual date of furnishing of the relevant annual statement, whichever is earlier.	allowed after the thirtieth day of November following the end of the financial year or the actual date of furnishing of the relevant annual statement, whichever is earlier.
14 Clause-15	54	<p>Section 54. Refund of tax.—</p> <p>(1) Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application before the expiry of two years from the relevant date in such form and manner as may be prescribed:</p> <p>Provided that a registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in the return furnished under section 39 in such manner as may be prescribed.</p> <p>(2) A specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries or any other person or class of persons, as notified under section 55, entitled to a refund of tax paid by it on inward supplies of goods or services or both, may make an application for such refund, in such form and manner as may be prescribed, before the expiry of six months from the last day of the quarter in which such supply was received.</p> <p>.....</p> <p>(10) Where any refund is due under sub-section (3) to a registered person who has defaulted in furnishing any return or who is required to pay any tax, interest or penalty, which has not been stayed by any court, Tribunal or Appellate Authority by the specified date, the proper officer may—</p> <p>(a) withhold payment of refund due until the said person has furnished the return or paid the tax, interest or penalty, as the case may be;</p> <p>.....</p> <p>(14) Notwithstanding anything contained in this section, no refund under subsection (5) or sub-section (6) shall be</p>	<p>Section 54. Refund of tax.—</p> <p>(1) Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application before the expiry of two years from the relevant date in such form and manner as may be prescribed:</p> <p>Provided that a registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in such form and manner as may be prescribed.</p> <p>(2) A specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries or any other person or class of persons, as notified under section 55, entitled to a refund of tax paid by it on inward supplies of goods or services or both, may make an application for such refund, in such form and manner as may be prescribed, before the expiry of two years from the last day of the quarter in which such supply was received.</p> <p>.....</p> <p>(10) Where any refund is due to a registered person who has defaulted in furnishing any return or who is required to pay any tax, interest or penalty, which has not been stayed by any court, Tribunal or Appellate Authority by the specified date, the proper officer may—</p> <p>(a) withhold payment of refund due until the said person has furnished the return or paid the tax, interest or penalty, as the case may be;</p> <p>.....</p> <p>(14) Notwithstanding anything contained in this section, no refund under subsection (5) or sub-section (6) shall be paid to an applicant, if the amount is less than one thousand rupees.</p> <p>Explanation .- For the purposes of this section,-</p>

	<p>paid to an applicant, if the amount is less than one thousand rupees.</p> <p>Explanation :- For the purposes of this section,-</p> <p>(1) "refund" includes refund of tax paid on zero-rated supplies of goods or services or both or on inputs or input services used in making such zero-rated supplies, or refund of tax on the supply of goods regarded as deemed exports, or refund of unutilised input tax credit as provided under sub-section (3).</p> <p>(2) "relevant date" means-</p> <p>(a) in the case of goods exported out of India where a refund of tax paid is available in respect of goods themselves or, as the case may be, the inputs or input services used in such goods.-</p> <p>(i) if the goods are exported by sea or air, the date on which the ship or the aircraft in which such goods are loaded, leaves India; or</p> <p>(ii) if the goods are exported by land, the date on which such goods pass the frontier; or</p> <p>(iii) if the goods are exported by post, the date of despatch of goods by the Post Office concerned to a place outside India;</p> <p>(b) in the case of supply of goods regarded as deemed exports where a refund of tax paid is available in respect of the goods, the date on which the return relating to such deemed exports is furnished;</p>	<p>(1) "refund" includes refund of tax paid on zero-rated supplies of goods or services or both or on inputs or input services used in making such zero-rated supplies, or refund of tax on the supply of goods regarded as deemed exports, or refund of unutilised input tax credit as provided under sub-section (3).</p> <p>(2) "relevant date" means-</p> <p>(a) in the case of goods exported out of India where a refund of tax paid is available in respect of goods themselves or, as the case may be, the inputs or input services used in such goods,-</p> <p>(i) if the goods are exported by sea or air, the date on which the ship or the aircraft in which such goods are loaded, leaves India; or</p> <p>(ii) if the goods are exported by land, the date on which such goods pass the frontier; or</p> <p>(iii) if the goods are exported by post, the date of despatch of goods by the Post Office concerned to a place outside India;</p> <p>(b) in the case of supply of goods regarded as deemed exports where a refund of tax paid is available in respect of the goods, the date on which the return relating to such deemed exports is furnished;</p> <p>(ba) in case of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit where a refund of tax paid is available in respect of such supplies themselves, or as the case may be, the inputs or input services used in such supplies, the due date for furnishing of return under section 39 in respect of such supplies;</p>
--	---	--

HEMEN DAS,
Principal Secretary,
Assam Legislative Assembly.

THE ASSAM APPROPRIATION ACTS (REPEAL) BILL, 2022**A
BILL**

to repeal certain enactments.

Preamble

Whereas it is expedient to repeal certain enactments as specified in the Schedule;

It is here by enacted in the Seventy-third Year of the Republic of India as follows:

**Short title,
extent and
commencement**

1. (1) This Act may be called the Assam Appropriation Acts(Repeal) Act, 2022.
- (2) It extends to the whole of the State of Assam.
- (3) It shall come into force at once.

**Repeal of
certain
enactments**

2. The enactments specified in the Schedule are hereby repealed to the extent mentioned in the fourth column thereof.

General savings

3. The repeal by this Act of any enactment shall not affect any other enactment in which the repealed enactment has been applied, incorporated or referred to;

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred, or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed, recognized or derived by, in or from any enactment hereby repealed;

nor shall the repeal by this Act of any enactment revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force;

nor shall the repeal of the enactments by this Act affect the audit, examination, accounting, investigation, inquiry or any other action taken or to be taken in relation thereto by any authority and such audit, examination, accounting, investigation, inquiry or action could be taken, and, or continued as if the said enactments are not repealed by this Act.

THE SCHEDULE
(See Section 2)

Year	No.	Short Title	Extent of Repeal
[1]	[2]	[3]	[4]
1950	10	The Assam Appropriation Act, 1950	The whole Act
1950	26	The Assam Appropriation (No.2) Act, 1950	The whole Act
1951	5	The Assam Appropriation Act, 1951	The whole Act
1951	6	The Assam Appropriation Act, (No.II) Act, 1951.	The whole Act
1951	25	The Assam Appropriation (No.3) Act, 1951.	The whole Act
1952	1	The Assam Appropriation (No.I) Act, 1952	The whole Act
1952	2	The Assam Appropriation (No.II) Act, 1952	The whole Act
1952	14	The Assam Appropriation (No.III) Act, 1952.	The whole Act
1953	2	The Assam Appropriation (No.I) Act, 1953.	The whole Act
1953	3	The Assam Appropriation (No.II) Act, 1953.	The whole Act
1953	32	The Assam Appropriation (No.III) Act, 1953.	The whole Act
1954	5	The Assam Appropriation (No.I) Act, 1954.	The whole Act
1954	7	The Assam Appropriation (No.II) Act, 1954.	The whole Act
1954	22	The Assam Appropriation (No. III) Act, 1954.	The whole Act
1954	31	The Assam Appropriation (No.IV) Act, 1954.	The whole Act
1955	3	The Assam Appropriation (No.II Act, 1955)	The whole Act
1955	5	The Assam Appropriation (No.II) Act, 1955	The whole Act
1955	15	The Assam Appropriation (No.III) Act, 1955	The whole Act
1955	20	The Assam Appropriation (No.IV) Act, 1955.	The whole Act
1956	7	The Assam Appropriation (No.II) Act, 1956.	The whole Act
1956	16	The Assam Appropriation (No.III) Act, 1956.	The whole Act
1956	17	The Assam Appropriation (No.IV) Act, 1956.	The whole Act
1956	24	The Assam Appropriation (No.V) Act, 1956.	The whole Act
1956	25	The Assam Appropriation (No.VI) Act, 1956.	The whole Act
1956	26	The Assam Appropriation (No.VII) Act, 1956.	The whole Act

1956	27	The Assam Appropriation (No.VIII) Act, 1956.	The whole Act
1957	3	The Assam Appropriation (No.I) Act, 1956.	The whole Act
1957	18	The Assam Appropriation (No.II) Act, 1957.	The whole Act
1958	9	The Assam Appropriation (No.I) Act, 1958.	The whole Act
1958	10	The Assam Appropriation (No.II) Vote on Account) Act, 1958.	The whole Act
1958	13	The Assam Appropriation (No.III) Act, 1958.	The whole Act
1958	22	The Assam Appropriation (No.IV) Act, 1958.	The whole Act
1958	23	The Assam Appropriation (No.V) Act, 1958.	The whole Act
1959	1	The Assam Appropriation (No.I) Act, 1959.	The whole Act
1959	3	The Assam Appropriation (No.III) Act, 1959	The whole Act
1959	7	The Assam Appropriation (No.III) Act, 1959.	The whole Act
1959	8	The Assam Appropriation (No.IV) Act, 1959.	The whole Act
1959	26	The Assam Appropriation (No. V) Act, 1959	The whole Act
1960	1	The Assam Appropriation (No.VI) Act, 1959.	The whole Act
1960	7	The Assam Appropriation (No.I) Act, 1960.	The whole Act
1960	9	The Assam Appropriation (No.II) Act, 1960.	The whole Act
1960	28	The Assam Appropriation (No.III) Act, 1960.	The whole Act
1960	29	The Assam Appropriation (No.IV) Act, 1960.	The whole Act
1961	4	The Assam Appropriation (No.I) Act, 1961	The whole Act
1961	5	The Assam Appropriation (No.II) Act, 1961	The whole Act
1961	7	The Assam Appropriation (No.III) Act, 1961.	The whole Act
1961	20	The Assam Appropriation (No.IV) Act, 1961.	The whole Act
1961	21	The Assam Appropriation (No.V) Act, 1961.	The whole Act
1962	3	The Assam Appropriation (No.I) Act, 1962	The whole Act
1962	4	The Assam Appropriation (Vote on Account) Act 1962.	The whole Act
1962	9	The Assam Appropriation (No.II) Act, 1962.	The whole Act
1962	10	The Assam Appropriation (No.III) Act, 1962	The whole Act

1962	33	The Assam Appropriation (No.IV) Act, 1962.	The whole Act
1963	1	The Assam Appropriation (No.II) Act, 1963.	The whole Act
1963	2	The Assam Appropriation (No.III) Act, 1963.	The whole Act
1963	3	The Assam Appropriation (No.I) Act, 1963	The whole Act
1963	20	The Assam Appropriation (No.IV) Act, 1963.	The whole Act
1964	2	The Assam Appropriation (No.V) Act, 1963.	The whole Act
1964	4	The Assam Appropriation (No. I) Act, 1964.	The whole Act
1964	5	The Assam Appropriation (No.II) Act, 1964.	The whole Act
1964	21	The Assam Appropriation (No. III) Act, 1964.	The whole Act
1965	2	The Assam Appropriation (No. I) Act, 1965 (Assam Act III of 1965)	The whole Act
1965	3	The Assam Appropriation (No. II) Act, 1965.	The whole Act
1965	5	The Assam Appropriation (No. III) Act, 1965(Assam Act V of 1965)	The whole Act
1965	11	The Assam Appropriation (No. IV) Act, 1965 (Assam Act XI of 1965).	The whole Act
1966	1	The Assam Appropriation (No. V) Act, 1965.	The whole Act
1966	8	The Assam Appropriation (No.I) Act, 1966 (Assam Act VIII of 1966).	The whole Act
1966	10	The Assam Appropriation (No.II) Act, 1966 (Assam Act X of 1966).	The whole Act
1966	17	The Assam Appropriation (No.III) Act, 1966 (Assam Act XVII of 1966)	The whole Act
1967	3	The Assam Appropriation (Vote on Account) Act, 1967 (Assam Act III of 1967).	The whole Act
1967	4	The Assam Appropriation (No.I) Act, 1967 (Assam Act IV of 1967).	The whole Act
1967	7	The Assam Appropriation (No.II) Act, 1967 (Assam Act VII of 1967)	The whole Act
1967	16	The Assam Appropriation (No.III) Act, 1967 (Assam Act XVI of 1967).	The whole Act
1968	3	The Assam Appropriation (No.I) Act, 1968 (Assam Act III of 1968)	The whole Act
1968	4	The Assam Appropriation (No.II) Act, 1968 (Assam Act IV of 1968).	The whole Act
1968	5	The Assam Appropriation (No.III) Act, 1968 (Assam Act V of 1968).	The whole Act
1968	8	<u>The Assam Appropriation (No.IV) Act, 1968 (Assam Act VIII of 1968)</u>	The whole Act
1968	18	The Assam Appropriation (No.V) Act, 1968 (Assam Act XVIII of 1968).	The whole Act
1968	19	The Assam Appropriation (No.VI) Act, 1968 (Assam Act XIX of 1968).	The whole Act
1969	3	<u>The Assam Appropriation (No.I) Act, 1969 (Assam Act III of 1969)</u>	The whole Act

1969	4	<u>The Assam Appropriation (No.II) Act, 1969. (Assam Act IV of 1969).</u>	The whole Act
1969	20	The Assam Appropriation (No.IV) Act, 1969 (Assam Act, XX of 1969).	The whole Act
1970	2	<u>The Assam Appropriation (Vote on Account) Act, 1970 (Assam Act II of 1970).</u>	The whole Act
1970	3	<u>The Assam Appropriation (No.I) Act, 1970 (Assam Act, III of 1970).</u>	The whole Act
1970	6	<u>The Assam Appropriation (No.II) Act, 1970 (Assam Act VI of 1970).</u>	The whole Act
1970	1	The Assam Appropriation (No. III) Act, 1970 (Assam Act I of 1971).	The whole Act
1970	2	The Assam Appropriation (No. IV) Act, 1970 (Assam Act II of 1971)	The whole Act
1971	9	The Assam Appropriation (No. I) Act, 1971 (Assam Act IX of 1971).	The whole Act
1971	10	The Assam Appropriation (Vote-on-Account) Act, 1971 (Assam Act X of 1971)	The whole Act
1971	14	The Assam Appropriation (No. II) Act, 1971 (Assam Act XIV of 1971).	The whole Act
1971	15	The Assam Appropriation (No. III) Act, 1971 (Assam Act XV of 1971).	The whole Act
1971	22	The Assam Appropriation (No. IV) Act, 1971 (Assam Act XXII of 1971).	The whole Act
1971	26	The Assam Appropriation (No. V) Act, 1971 (Assam Act XXVI of 1971).	The whole Act
1972	10	The Assam Appropriation (No. I) Act, 1972 (Assam Act X of 1972).	The whole Act
1972	11	The Assam Appropriation (Vote-on-Account) Act, 1972 (Assam Act XI of 1972)	The whole Act
1972	18	The Assam Appropriation (No. II) Act, 1972 (Assam Act XVIII of 1972).	The whole Act
1972	20	The Assam Appropriation (No. III) Act, 1972 (Assam Act XX of 1972).	The whole Act
1972	27	The Assam Appropriation (No. IV) Act, 1972 (Assam Act XXVII of 1972).	The whole Act
1973	2	The Assam Appropriation (No. I) Act, 1973 (Assam Act II of 1973)	The whole Act
1973	3	The Assam Appropriation (Vote-on-Account) Act, 1973 (Assam Act III of 1973)	The whole Act
1973	12	The Assam Appropriation (No. II) Act, 1973 (Assam Act XII of 1973).	The whole Act
1973	14	The Assam Appropriation (No.III) Act, 1973 (Assam Act XIV of 1973).	The whole Act
1973	18	The Assam Appropriation (No. IV) Act, 1973 (Assam Act XVIII of 1973).	The whole Act
1974	12	The Assam Appropriation (No. I) Act, 1974 (Assam Act XI of 1974).	The whole Act
1974	13	The Assam Appropriation (No. II) Act, 1973 (Assam Act XIII of 1974).	The whole Act
1974	24	The Assam Appropriation (No.III) Act, 1974 (Assam Act XXIV of 1974).	The whole Act

1975	2	The Assam Appropriation (No. I) Act, 1975 (Assam Act No. II of 1975)	The whole Act
1975	3	The Assam Appropriation (No. II) Act, 1975 (Assam Act No. III of 1975)	The whole Act
1975	8	The Assam Appropriation (No. III) Act, 1975 (Assam Act No. VIII of 1975)	The whole Act
1976	1	The Assam Appropriation (No. I) Act, 1976 (Assam Act No. I of 1976)	The whole Act
1976	3	The Assam Appropriation (No. II) Act, 1976 (Assam Act No. III of 1976)	The whole Act
1976	14	The Assam Appropriation (No. III) Act, 1976 (Assam Act No. XIV of 1976)	The whole Act
1977	1	The Assam Appropriation (No. I) Act, 1977 (Assam Act I of 1977).	The whole Act
1977	3	The Assam Appropriation (Vote-on-Account) Act, 1977 (Assam Act III of 1977)	The whole Act
1977	12	The Assam Appropriation (No. II) Act, 1977 (Assam Act XII of 1977).	The whole Act
1977	14	The Assam Appropriation (No. VI) Act, 1977 (Assam Act XIV of 1977).	The whole Act
1977	16	The Assam Appropriation (No. III) Act, 1977 (Assam Act XVI of 1977).	The whole Act
1977	17	The Assam Appropriation (No. IV) Act, 1977 (Assam Act XVII of 1977).	The whole Act
1977	18	The Assam Appropriation (No. V) Act, 1977 (Assam Act XVIII of 1977).	The whole Act
1978	1	The Assam Appropriation (No. I) Act, 1978. (Assam Act I of 1978)	The whole Act
1978	12	The Assam Appropriation (No. III) Act, 1978. (Assam Act XII of 1978)	The whole Act
1978	13	The Assam Appropriation (No. IV) Act, 1978 (Assam Act XIII of 1978)	The whole Act
1978	14	The Assam Appropriation (No. V) Act, 1978. (Assam Act XIV of 1978)	The whole Act
1978	15	The Assam Appropriation (No. VI) Act, 1978. (Assam Act XV of 1978)	The whole Act
1978	16	The Assam Appropriation (No. VII) Act, 1978. (Assam Act XVI of 1978)	The whole Act
1979	2	The Assam Appropriation (No. I) Act, 1979. (Assam Act II of 1979)	The whole Act
1979	3	The Assam Appropriation (No. II) Act, 1979. (Assam Act III of 1979)	The whole Act
1979	13	The Assam Appropriation (No. III) Act, 1979. (Assam Act XIII of 1979)	The whole Act
1980	15	The Assam Appropriation (Vote-on-Account) Act, 1980. (Assam Act XV of 1980) Central	The whole Act
1980	16	The Assam Appropriation (2 nd Vote-on-account) Act, 1980. (Assam Act XVI of 1980)	The whole Act
1980	98	The Assam Appropriation (No. 2) Act, 1980. (Assam Act No. 98 of 1980)	The whole Act
1981	1	The Assam Appropriation (No. I) Act, 1981. (Assam Act I of 1981)	The whole Act

1983	1	The Assam Appropriation (No. I) Act, 1983. (Assam Act I of 1983)	The whole Act
1983	2	The Assam Appropriation (Vote-on-Account) Act, 1983 (Assam Act II of 1983)	The whole Act
1983	9	The Assam Appropriation (No. II) Act, 1983. (Assam Act II of 1983)	The whole Act
1984	5	The Assam Appropriation (No. I) Act, 1984. (Assam Act IX of 1983)	The whole Act
1984	6	The Assam Appropriation (No. II) Act, 1984. (Assam Act V of 1984)	The whole Act
1984	18	The Assam Appropriation (No. III) Act, 1984. (Assam Act VI of 1984)	The whole Act
1984	21	The Assam Appropriation (No. IV) Act, 1984. (Assam Act XXI of 1984)	The whole Act
1985	3	The Assam Appropriation (No. I) Act, 1985. (Assam Act III of 1985)	The whole Act
1985	4	The Assam Appropriation (No. II) Act, 1985. (Assam Act IV of 1985)	The whole Act
1985	12	The Assam Appropriation (No. III) Act, 1985. (Assam Act XII of 1985)	The whole Act
1986	1	The Assam Appropriation Act, 1986 (Assam Act I of 1986)	The whole Act
1986	3	The Assam Appropriation Act (No. II) Act, 1986 (Assam Act III of 1986)	The whole Act
1986	4	The Assam Appropriation (No. III) Act, 1986. (Assam Act IV of 1986)	The whole Act
1986	19	The Assam Appropriation (No. IV) Act, 1986. (Assam Act XIX of 1986)	The whole Act
1987	3	The Assam Appropriation (No. I) Act, 1987. (Assam Act III of 1987)	The whole Act
1987	4	The Assam Appropriation (No. II) Act, 1987. (Assam Act IV of 1987)	The whole Act
1987	8	The Assam Appropriation (No. III) Act, 1987. (Assam Act VIII of 1987)	The whole Act
1987	9	The Assam Appropriation (No. IV) Act, 1987. (Assam Act IX of 1987)	The whole Act
1987	10	The Assam Appropriation (No. V) Act, 1987. (Assam Act X of 1987)	The whole Act
1987	11	The Assam Appropriation (No. VI) Act, 1987. (Assam Act XI of 1987)	The whole Act
1987	12	The Assam Appropriation (No. VII) Act, 1987. (Assam Act XII of 1987)	The whole Act
1987	17	The Assam Appropriation (No. VIII) Act, 1987. (Assam Act XVII of 1987)	The whole Act
1988	1	The Assam Appropriation (No. I) Act, 1988. (Assam Act I of 1988)	The whole Act
1988	2	The Assam Appropriation (Vote-on-Account) Act, 1988. (Assam Act II of 1988)	The whole Act
1988	3	The Assam Appropriation (No. II) Act, 1988. (Assam Act III of 1988)	The whole Act
1988	7	The Assam Appropriation (No. III) Act, 1988. (Assam Act VII of 1988)	The whole Act

1989	2	The Assam Appropriation (No. I) Act, 1989. (Assam Act No. II of 1989)	The whole Act
1989	3	The Assam Appropriation (Vote-on-account) Act, 1989. (Assam Act No. III of 1989)	The whole Act
1990	3	The Assam Appropriation (No. I) Act, 1990 (Assam Act III of 1990)	The whole Act
1990	5	The Assam Appropriation (No. II) Act, 1990 (Assam Act V of 1990)	
1990	16	The Assam Appropriation (No. III) Act, 1990. (Assam Act XVI of 1990)	The whole Act
1991	7	The Assam Appropriation (No. III) Act, 1991. (Assam Act VII of 1991)	The whole Act
1992	1	The Assam Appropriation (No. 1) Act, 1992. (Assam Act II of 1992)	The whole Act
1992	2	The Assam Appropriation (No. II) Act, 1992. (Assam Act No. XIII of 1992)	The whole Act
1992	13	The Assam Appropriation (No. III) Act, 1992. (Assam Act No. XIII of 1992)	The whole Act
1993	5	The Assam Appropriation (No. 1) Act, 1993. (Assam Act No. V of 1993)	The whole Act
1993	6	The Assam Appropriation (No. 2) Act, 1993. (Assam Act No. VI of 1993)	The whole Act
1993	14	The Assam Appropriation (No. III) Act, 1993. (Assam Act No. XIV of 1993)	The whole Act
1994	1	The Assam Appropriation (No. I) Act, 1994. (Assam Act No. I of 1994)	The whole Act
1994	2	The Assam Appropriation (No. II) Act, 1994. (Assam Act No. II of 1994)	The whole Act
1994	3	The Assam Appropriation (No. III) Act, 1994. (Assam Act No. III of 1994)	The whole Act
1994	4	The Assam Appropriation (No. IV) Act, 1994. (Assam Act No. IV of 1994)	The whole Act
1994	5	The Assam Appropriation (No. V) Act, 1994. (Assam Act No. V of 1994)	The whole Act
1994	30	The Assam Appropriation (No. VI) Act, 1994. (Assam Act No. XXX of 1994)	The whole Act
1995	1	The Assam Appropriation (No. I) Act, 1995. (Assam Act No. VII of 1995)	The whole Act
1995	2	The Assam Appropriation (No. II) Act, 1995. (Assam Act No. II of 1995)	The whole Act
1995	19	The Assam Appropriation (No. III) Act, 1995. (Assam Act No. XIX of 1995)	The whole Act
1996	1	The Assam Appropriation Act (No-1), 1996. (Assam Act No. I of 1996)	The whole Act
1996	8	The Assam Appropriation (Vote-on-Account) Act, 1996. (Assam Act No. VIII of 1996)	The whole Act
1996	11	The Assam Appropriation (Second Vote-on- Account) Act, 1996. (Assam Act No. XI of 1996)	The whole Act
1996	12	The Assam Appropriation (No. II) Act, 1996. (Assam Act XII of 1996)	The whole Act
1997	4	The Assam Appropriation (No. I) Act, 1997. (Assam Act No. IV of 1997)	The whole Act

1997	5	The Assam Appropriation (No. II) Act, 1997. (Assam Act No. V of 1996)	The whole Act
1997	21	The Assam Appropriation (No. III) Act, 1997. (Assam Act No. XXI of 1997)	The whole Act
1997	25	The Assam Appropriation (No. 4) Act, 1997 (Assam Act No. XXV of 1997)	The whole Act
1998	2	The Assam Appropriation (No. 1) Act, 1998 (Assam Act No. II of 1998)	The whole Act
1998	3	The Assam Appropriation (Vote-on-Account) Act, 1998. (Assam Act No. III of 1998)	The whole Act
1998	4	The Assam Appropriation (No. II) Act, 1998 (Assam Act No. IV of 1998)	The whole Act
1998	9	The Assam Appropriation (No. III) Act, 1998 (Assam Act No. IX of 1998)	The whole Act
1999	8	The Assam Appropriation (No. I) Act, 1999 (Assam Act No. VIII of 1999)	The whole Act
1999	9	The Assam Appropriation (Vote-on-Account) Act, 1999. (Assam Act No. IX of 1999)	The whole Act
1999	10	The Assam Appropriation (No. II) Act, 1999 (Assam Act No. X of 1999)	The whole Act
1999	19	The Assam Appropriation (No. III) Act, 1999 (Assam Act No. XIX of 1999)	The whole Act
2000	1	The Assam Appropriation (No. I) Act, 2000 (Assam Act No. I of 2000)	The whole Act
2000	2	The Assam Appropriation (No. II) Act, 2000 (Assam Act No. II of 2000)	The whole Act
2000	8	The Assam Appropriation (No. III) Act, 2000 (Assam Act No. VIII of 2000)	The whole Act
2001	2	The Assam Appropriation (No. I) Act, 2001 (Assam Act No. II of 2001)	The whole Act
2001	3	The Assam Appropriation (No. II) Act, 2001 (Assam Act No. III of 2001)	The whole Act
2001	9	The Assam Appropriation (No. III) Act, 2001 (Assam Act No. IX of 2001)	The whole Act
2001	12	The Assam Appropriation (No. IV) Act, 2001 (Assam Act No. XII of 2001)	The whole Act
2002	1	The Assam Appropriation (No. I) Act, 2002 (Assam Act No. I of 2002)	The whole Act
2002	2	The Assam Appropriation (No. II) Act, 2002 (Assam Act No. II of 2002)	The whole Act
2002	13	The Assam Appropriation (No. III) Act, 2002 (Assam Act No. XIII of 2002)	The whole Act
2003	1	The Assam Appropriation (No. I) Act, 2003 (Assam Act No. I of 2003)	The whole Act
2003	3	The Assam Appropriation (No. II) Act, 2003 (Assam Act No. III of 2003)	The whole Act
2003	15	The Assam Appropriation (No. III) Act, 2003 (Assam Act No. XV of 2003)	The whole Act
2003	16	The Assam Appropriation (No. IV) Act, 2003 (Assam Act No. XVI of 2003)	The whole Act
2003	17	The Assam Appropriation (No. V) Act, 2003 (Assam Act No. XVII of 2003)	The whole Act
2003	18	The Assam Appropriation (No. VI) Act, 2003 (Assam Act No. XVIII of 2003)	The whole Act

2003	19	The Assam Appropriation (No. VII) Act, 2000 (Assam Act No. XIX of 2003)	The whole Act
2003	22	The Assam Appropriation (No. VIII) Act, 2003 (Assam Act No. XXII of 2003)	The whole Act
2004	1	The Assam Appropriation (No. IX) Act, 2003 (Assam Act No. I of 2004)	The whole Act
2004	10	The Assam Appropriation (No. I) Act, 2004 (Assam Act No. X of 2004)	The whole Act
2004	11	The Assam Appropriation (No. II) Act, 2000 (Assam Act No. XI of 2004)	The whole Act
2004	12	The Assam Appropriation (No. III) Act, 2004 (Assam Act No. XII of 2004)	The whole Act
2004	13	The Assam Appropriation (No. IV) Act, 2004 (Assam Act No. XIII of 2004)	The whole Act
2004	14	The Assam Appropriation (No. IV) Act, 2004 (Assam Act No. XIV of 2004)	The whole Act
2004	15	The Assam Appropriation (No. VI) Act, 2004. (Assam Act No. XVI of 2004)	The whole Act
2004	16	The Assam Appropriation (No. VII) Act, 2004. (Assam Act No. XVI of 2004)	The whole Act
2004	17	The Assam Appropriation (No. VIII) Act, 2004. (Assam Act No. XVII of 2004)	The whole Act
2004	18	The Assam Appropriation (No. IX) Act, 2004. (Assam Act No. XVIII of 2004)	The whole Act
2004	24	The Assam Appropriation (No. X) Act, 2004. (Assam Act No. XXIV of 2004)	The whole Act
2004	28	The Assam Appropriation (No. XI) Act, 2004. (Assam Act No. XXVIII of 2004)	The whole Act
2004	29	The Assam Appropriation (No. XII) Act, 2004. (Assam Act No. XXIX of 2004)	The whole Act
2004	30	The Assam Appropriation (No. XIII) Act, 2004. (Assam Act No. XXX of 2004)	The whole Act
2004	31	The Assam Appropriation (No. XIV) Act, 2004. (Assam Act No. XXXI of 2004)	The whole Act
2004	32	The Assam Appropriation (No. XV) Act, 2004. (Assam Act No. XXXII of 2004)	The whole Act
2005	7	The Assam Appropriation (No. I) Act, 2005. (Assam Act No. VII of 2005)	The whole Act
2005	9	The Assam Appropriation (No. II) Act, 2005. (Assam Act No. IX of 2005)	The whole Act
2005	31	The Assam Appropriation (No. V) Act, 2005. (Assam Act No. XXXI of 2005)	The whole Act
2005	32	The Assam Appropriation (No. III) Act, 2005. (Assam Act No. XXXII of 2005)	The whole Act
2005	33	The Assam Appropriation (NO. IV) Act, 2005. (Assam Act No. XXXIII of 2005)	The whole Act
2005	43	The Assam Appropriation (No. VI) Act, 2005. (Assam Act No. XLIII of 2005)	The whole Act
2006	1	The Assam Appropriation (No. I) Act, 2006. (Assam Act No. I of 2006)	The whole Act
2006	3	The Assam Appropriation (Vote-on-Account) Act, 2006. (Assam Act No. III of 2006)	The whole Act

2006	8	The Assam Appropriation (No. II) Act, 2006. (Assam Act No. VIII of 2006)	The whole Act
2006	15	The Assam Appropriation (No. III) Act, 2006. (Assam Act No. XV of 2006)	The whole Act
2007	6	The Assam Appropriation (No. I) Act, 2007. (Assam Act No. VI of 2007)	The whole Act
2007	11	The Assam Appropriation (No. II) Act, 2007.. (Assam Act No. XI of 2007)	The whole Act
2007	14	The Assam Appropriation (No. III) Act, 2007.. (Assam Act No. XIV of 2007)	The whole Act
2007	23	The Assam Appropriation (No. IV) Act, 2007. (Assam Act No. XXIII of 2007)	The whole Act
2008	1	The Assam Appropriation (No. I) Act, 2008. (Assam Act No. I of 2008)	The whole Act
2008	3	The Assam Appropriation (No. II) Act, 2008. (Assam Act No. III of 2008)	The whole Act
2008	21	The Assam Appropriation (No. III) Act, 2008. (Assam Act No. XXI of 2008)	The whole Act
2009	1	The Assam Appropriation (No. IV) Act, 2008. (Assam Act No. I of 2009)	The whole Act
2009	12	The Assam Appropriation (Vote on Account) Act, 2008. (Assam Act No. XII of 2009)	The whole Act
2009	13	The Assam Appropriation (No. I) Act, 2009. (Assam Act No. XIII of 2009)	The whole Act
2009	15	The Assam Appropriation (No. II) Act, 2009. (Assam Act No. XV of 2009)	The whole Act
2009	28	The Assam Appropriation (No. III) Act, 2010. (Assam Act No. XXVIII of 2009)	The whole Act
2010	5	The Assam Appropriation (No. I) Act, 2010. (Assam Act No. V of 2010)	The whole Act
2010	6	The Assam Appropriation (No. II) Act, 2010. (Assam Act No. VI of 2010)	The whole Act
2010	19	The Assam Appropriation (No. III) Act, 2010. (Assam Act No. XIX of 2010)	The whole Act
2010	32	The Assam Appropriation (No. IV) Act, 2010. (Assam Act No. XXXII of 2010)	The whole Act
2011	1	The Assam Appropriation (No. I) Act, 2011. (Assam Act No. I of 2011)	The whole Act
2011	2	The Assam Appropriation (Vote-on-Account) Act, 2011. (Assam Act No. II of 2011)	The whole Act
2011	14	The Assam Appropriation (No. II) Act, 2011. (Assam Act No. XIV of 2011)	The whole Act
2011	23	The Assam Appropriation (No. III) Act, 2011. (Assam Act No. XXIII of 2011)	The whole Act
2012	5	The Assam Appropriation (No. I) Act, 2012. (Assam Act No. V of 2012)	The whole Act
2012	6	The Assam Appropriation (No. II) Act, 2012. (Assam Act No. VI of 2012)	The whole Act
2012	18	The Assam Appropriation (No. III) Act, 2012. (Assam Act No. XVIII of 2012)	The whole Act
2012	23	The Assam Appropriation (No. IV) Act, 2012. (Assam Act No. XXIII of 2012)	The whole Act

2013	5	The Assam Appropriation (No. I) Act, 2013. (Assam Act No. V of 2013)	The whole Act
2013	6	The Assam Appropriation (No. II) Act, 2013. (Assam Act No. VI of 2013)	The whole Act
2013	16	The Assam Appropriation (No. III) Act, 2013. (Assam Act No. XVI of 2013)	The whole Act
2013	25	The Assam Appropriation (No. IV) Act, 2013. (Assam Act No. XXV of 2013)	The whole Act
2014	2	The Assam Appropriation (Vote-on-Account) Act, 2014. (Assam Act No. II of 2014)	The whole Act
2014	4	The Assam Appropriation (No. I) Act, 2014. (Assam Act No. IV of 2014)	The whole Act
2014	7	The Assam Appropriation (No. II) Act, 2014. (Assam Act No. VII of 2014)	The whole Act
2014	17	The Assam Appropriation (No. III) Act, 2014. (Assam Act No. XVII of 2014)	The whole Act
2015	6	The Assam Appropriation (No. I) Act, 2015. (Assam Act No. VI of 2015)	The whole Act
2015	7	The Assam Appropriation (No. II) Act, 2015. (Assam Act No. VII of 2015)	The whole Act
2015	19	The Assam Appropriation (No. III) Act, 2015. (Assam Act No. VI of 2015)	The whole Act
2015	29	The Assam Appropriation (No. IV) Act, 2015. (Assam Act No. VI of 2015)	The whole Act
2016	1	The Assam Appropriation (No. I), Act, 2016. (Assam Act No. I of 2016)	The whole Act
2016	2	The Assam Appropriation (Vote-on-Account) Act, 2016. (Assam Act No. II of 2016)	The whole Act
2016	6	The Assam Appropriation (No. II), Act, 2016. (Assam Act No. VI of 2016)	The whole Act
2016	7	The Assam Appropriation (No. IV) Act, 2016. (Assam Act No. VII of 2016)	The whole Act
2017	1	The Assam Appropriation (No. I) Act, 2017 (Assam Act No. I of 2017)	The whole Act
2017	3	The Assam Appropriation (No. II) Act, 2017. (Assam Act No. III of 2017)	The whole Act
2017	4	The Assam Appropriation (No. III) Act, 2017. (Assam Act No. IV of 2017)	The whole Act
2017	5	The Assam Appropriation (No. IV) Act, 2017. (Assam Act No. V of 2017)	The whole Act
2017	6	The Assam Appropriation (No. V) Act, 2017. (Assam Act No. VI of 2017)	The whole Act
2017	27	The Assam Appropriation (No. VI) Act, 2017 (Assam Act No. XXVII of 2017)	The whole Act
2017	33	The Assam Appropriation (No. VII) Act, 2017 (Act No. XXXIII of 2017)	The whole Act
2018	2	The Assam Appropriation (No. I) Act, 2018 (Assam Act No. II of 2018)	The whole Act
2018	6	The Assam Appropriation Act, 2018 (Assam Act No. VI of 2018)	The whole Act
2018	23	The Assam Appropriation (No. III) Act, 2018 (Assam Act No. XXIII of 2018)	The whole Act

STATEMENT OF OBJECTS & REASONS

The enactments which have ceased to be in force or have become obsolete or the retention whereof as separate, independent and distinct Acts is unnecessary, then, such enactments are to be repealed. The principal object of such repealing Acts is to excise dead matter, prune off superfluities and remove such redundant laws from the Statute Book to bring in clarity. The Appropriation Acts enacted during the year 1950 to 2018, in reality have lost their meaning but are still shown in the Statute Books. These laws have become either irrelevant or dysfunctional and importantly have served their purpose and outlived their utility.

The Parliament of India has, in the year 2015, enacted the Appropriation Acts (Repeal) Act, 2016 (22 of 2016) to repeal 758 Appropriation Acts including Appropriation (Railways) Acts enacted by the Parliament during the year 1950 to 2012.

Based on the repeal mechanism followed in the Central Government, the Assam Appropriation Acts (Repeal) Bill, 2022 has been prepared to repeal 289 Appropriation Acts enacted by the Assam State Legislature during the year 1950 to 2018.

Since the Appropriation Acts spend themselves after a particular Financial Year, an appropriate saving clause has been incorporated in the Bill to save the past transactions.

This seeks to achieve the aforesaid object.

AJANTA NEOG,
Minister-in-charge

HEMEN DAS,
Principal Secretary,
Assam Legislative Assembly,
Assam.

THE ASSAM CONTINGENCY FUND ACTS (REPEAL) BILL, 2022

A BILL

to repeal certain enactments.

Preamble

Whereas it is expedient to repeal certain enactments as specified in the Schedule;

It is here by enacted in the Seventy-third Year of the Republic of India as follows:-

Short title, extent and commencement

1. (1) This Act may be called the Assam Contingency Fund Act~~s~~(Repeal) Act, 2022.
- (2) It extends to the whole of the State of Assam.
- (3) It shall come into force at once.

Repeal of certain enactments

2. The enactments specified in the Schedule are hereby repealed to the extent mentioned in the fourth column thereof.

General savings

3. The repeal by this Act of any enactment shall not affect any other enactment in which the repealed enactment has been applied, incorporated or referred to;

and this Act shall not affect the validity, invalidity, effect or consequences of anything already done or suffered, or any right, title, obligation or liability already acquired, accrued or incurred, or any remedy or proceeding in respect thereof, or any release or discharge of or from any debt, penalty, obligation, liability, claim or demand, or any indemnity already granted, or the proof of any past act or thing;

nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed, recognized or derived by, in or from any enactment hereby repealed;

nor shall the repeal by this Act of any enactment revive or restore any jurisdiction, office, custom, liability, right, title, privilege, restriction, exemption, usage, practice, procedure or other matter or thing not now existing or in force;

nor shall the repeal of the enactments by this Act affect the audit, examination, accounting, investigation, inquiry or any other action taken or to be taken in relation thereto by any authority and such audit, examination, accounting, investigation, inquiry or action could be taken, and, or continued as if the said enactments are not repealed by this Act.

THE SCHEDULE*(See Section 2)*

Year	No.	Short Title	Extent of Repeal
[1]	[2]	[3]	[4]
1953	<i>Assam Act No. VI</i>	The Assam Contingency Fund (Augmentation of Corpus) Act, 1953	The whole Act
1954	<i>Assam Act No. XXXVI</i>	The Assam Contingency Fund (Augmentation of Corpus) Act, 1954	The whole Act
1968	<i>Assam Act No. II</i>	The Assam Contingency Fund (Augmentation of Corpus) Act, 1968	The whole Act
1969	<i>Assam Act No. VII</i>	The Assam Contingency Fund (Augmentation of Corpus) Act, 1969	The whole Act
1971	<i>Assam Act No. XXV</i>	The Assam Contingency Fund (Augmentation of Corpus) Act, 1971	The whole Act
1972	<i>Assam Act No. XIX</i>	The Assam Contingency Fund (Augmentation of Corpus) Act, 1972	The whole Act
1973	<i>Assam Act No. XIII</i>	The Assam Contingency Fund (Augmentation of Corpus) Act, 1973	The whole Act
1976	<i>Assam Act No. VI</i>	The Assam Contingency Fund (Augmentation of Corpus) Act, 1976	The whole Act
1985	<i>Assam Act No. XIX</i>	The Assam Contingency Fund (Augmentation of Corpus) Act, 1985	The whole Act
2002	<i>Assam Act No. VI</i>	The Assam Contingency Fund (Augmentation of Corpus) Act, 2002	The whole Act
2014	<i>Assam Act No. X</i>	The Assam Contingency Fund (Augmentation of Corpus) Act, 2014	The whole Act
2017	<i>Assam Act No. XLII</i>	The Assam Contingency Fund (Augmentation of Corpus) Act, 2017	The whole Act
2019	<i>Assam Act No. XX</i>	The Assam Contingency Fund (Augmentation of Corpus) Act, 2019	The whole Act

STATEMENT OF OBJECTS & REASONS

The enactments which have ceased to be in force or have become obsolete or the retention whereof as separate, independent and distinct Acts is unnecessary, then, such enactments are to be repealed. The principal object of such repealing Acts is to excise dead matter, prune off superfluities and remove such redundant laws from the Statute Book to bring in clarity. The Assam Contingency Fund (Augmentation of Corpus) Acts enacted during the year 1953 to 2019, in reality have lost their meaning but are still shown in the Statute Books. These laws have become either irrelevant or dysfunctional and importantly have served their purpose and outlived their utility.

Based on the repeal mechanism followed in the Central Government, the Assam Contingency Fund Act (Repeal) Bill, 2022 has been prepared to repeal 13 Assam Contingency Fund (Augmentation of Corpus) Acts enacted by the Assam State Legislature during the year 1950 to 2018.

Since the Contingency Fund (Augmentation of Corpus) Acts become obsolete after a subsequent enhancement of the corpus of the Contingency Fund, an appropriate saving clause has been incorporated in the Bill to save the past transactions.

This seeks to achieve the aforesaid object.

AJANTA NEOG,
Minister-in-charge

HEMEN DAS,
Principal Secretary,
Assam Legislative Assembly.

THE SOCIETY REGISTRATION (ASSAM AMENDMENT) BILL, 2022

A

BILL

further to amend the Society Registration Act, 1860 in its application to the State of Assam.

Preamble

Whereas it is expedient further to amend the Societies Registration Act, 1860 hereinafter referred to as the principal Act, in the manner hereinafter appearing;

Central
Act XXI
of 1860

It is hereby enacted in the Seventy-third year of the Republic of India as follows:-

Short title
extent and
commencement

1. (1) This Act may be called the Societies Registration (Assam Amendment) Act, 2022.
- (2) It extends to the whole of Assam.
- (3) It shall come into force at once.

Amendment of
section 3C

2. In the principal Act, in section 3C,-
 - (i) in sub-section (2), in clause (i), in the proviso, in second line, for the words "upto one year" appearing in between the words "a society" and "of the expiration," the words "for more then one year" shall be substituted.
 - (ii) in sub-section(3), in first line, for the words "fee for delayed filling" appearing in between the words "an additional" and "of application" the words, "fee at the rate of Rupees Two Thousand per year for the period from the date of expiry of the registration till the date of filling" shall be substituted.

Amendment of
section 3D

3. In the principal Act, in the section 3D, in third line, for the words "cease to be a registered" appearing in between the words "it shall" and society", the words, "become an unregistered" shall be substituted.

STATEMENT OF OBJECTS AND REASONS

The objective is to introduce the Bill namely the Society Registration (Assam Amendment) Bill, 2022. A registered society has to apply for renewal of its registration within one year of expiry of the registration. If the society fails to apply for renewal of registration within one year, then its registration lapses and the society ceases to be a registered society. In such cases, there is no provision for renewal under the existing Societies Registration Act. Hence it is proposed to amend the clause (1) of sub section 2 of section 3C to enable the Registrar of Firms & Societies to renew Registration of Societies beyond the period of one year from the date of expiry of its registration.

Many societies have failed to renew or apply for renewal of their registration within the period specified under the provision of Societies Registration (Assam Amendment) Act, 2019. Some of the societies are rendering yomen services in the field of Social work, Education and Employment Generation etc. Prayer from a large number of societies have been received with request to direct the Registrar of Firms & Societies to renew the registration of such defaulting societies. However this will be possible only after amendment of the Societies Registration (Assam Amendment) Act, 2019.

AJANTA NEOG,
(Minister, Finance)

HEMEN DAS,
Principal Secretary,
Assam Legislative Assembly.

FINANCIAL MEMORANDUM

The Bill does not entitle expenditure from the consolidated fund of the State once it comes into force.

AJANTA NEOG,
(Minister, Finance)

MEMORANDUM OF DELEGATED LEGISLATION

The Bill does not propose to delegate Legislative power to the Executive.

AJANTA NEOG,
(Minister, Finance)

SECRET**EXTRACT OF MINUTES OF THE CABINET MEETING HELD ON
18-05-2022 AT 6:00 PM IN THE CABINET ROOM OF CHIEF MINISTER'S
OFFICE AT JANATA BHAWAN, DISPUR, GUWAHATI****Circulated during the Cabinet Meeting****Additional Item No.10
Finance Department****File No.FEB.335/2015**

Sub : State Amendment Bill under the Societies Registration Act, 1860 (21 of 1860)
Assam Amendment as applicable in the State of Assam.

The Cabinet discussed the State Amendment Bill under the Societies Registration Act, 1860 (21 of 1860) which sought to amend section 3 of the Act to enable renewal beyond 1 year for a payment of Rs. 2000.00 per year as penalty. The Cabinet approved with a direction that the amendments would be brought about in the form of Ordinance by observing due formalities as the Legislative Assembly is presently not in session. Cabinet also approved that online registration be also allowed as in the case of trade licenses. Finance Department was, accordingly, directed to develop an online portal through NIC or any other Firm.

SAMIR K. SINHA,
The Principal Secretary,
Government of Assam
Finance Department, Dispur, Guwahati.

HEMEN DAS,
Principal Secretary,
Assam Legislative Assembly.